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Ameren Illinois Electric
 Adjustment to Capital Related to Springfield Office Equipment
 As of December 31, 2012
 (\$000s)

Line No.	Description (A)	AIC Jurisdictional (C)	Source (D)
1	Adjustment to G&I Plant	\$ 1	Ameren Exhibit 18.5, Schedule 2, Page 1
2	Adjustment to Accumulated Depreciation	\$ (0)	Ameren Exhibit 18.5, Schedule 2, Page 1
3	Adjustment to Accumulated Deferred Income Taxes	\$ (0)	Ameren Exhibit 18.5, Schedule 2, Page 1
4	Adjustment to Depreciation Expense	\$ 0	Ameren Exhibit 18.5, Schedule 2, Page 1

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Plant Additions ADIT Adjustment (C)	Previously Disallowed Plant Adjustment (D)	2013 Incentive Comp Based Upon Earnings ADIT Adjustment (E)	2013 Performance Share Unit Program ADIT Adjustment (F)	2013 Production Retiree Pension OPEB ADIT Adjustment (G)	2013 NESC Rework ADIT Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	\$ (43,558)	\$ 3,631	\$ 19	\$ 67	\$ 101	\$ 407
2		Total	<u>\$ (43,558)</u> WPB-2.15	<u>\$ 3,631</u> WPB-2.15	<u>\$ 19</u> WPB-2.15	<u>\$ 67</u> WPB-2.15	<u>\$ 101</u> WPB-2.15	<u>\$ 407</u> WPB-2.15
<u>RECONCILIATION YEAR</u>								
3	190, 282	Accumulated Deferred Income Taxes		\$ 3,631				
4		Total	<u>\$ -</u> WPB-2.15	<u>\$ 3,631</u> WPB-2.15	<u>\$ -</u> WPB-2.15	<u>\$ -</u> WPB-2.15	<u>\$ -</u> WPB-2.15	<u>\$ -</u> WPB-2.15

PURPOSE OF ADJUSTMENT

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Incentive Comp Based Upon Earnings ADIT Adjustment (I)	2012 Performance Share Unit Program ADIT Adjustment (J)	2012 Production Retiree Pension OPEB ADIT Adjustment (K)	2012 NESC Rework ADIT Adjustment (L)	OPEB Liability Adjustment (M)	Depreciation Expense Adjustment (N)
1	190, 282	Accumulated Deferred Income Taxes	\$ 58	\$ 104	\$ 140	\$ 608	\$ (579)	\$ 11,888
2		Total	<u>\$ 58</u> WPB-2.15	<u>\$ 104</u> WPB-2.15	<u>\$ 140</u> WPB-2.15	<u>\$ 608</u> WPB-2.15	<u>\$ (579)</u> WPB-2.15	<u>\$ 11,888</u> WPB-2.15

RECONCILIATION YEAR

3	190, 282	Accumulated Deferred Income Taxes	\$ 58	\$ 104	\$ 140	\$ 608	\$ (579)	
4		Total	<u>\$ 58</u> WPB-2.15	<u>\$ 104</u> WPB-2.15	<u>\$ 140</u> WPB-2.15	<u>\$ 608</u> WPB-2.15	<u>\$ (579)</u> WPB-2.15	<u>\$ -</u> WPB-2.15

PURPOSE OF ADJUSTMENT

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Springfield Office Equipment Adjustment (O)	Total (P)
1	190, 282	Accumulated Deferred Income Taxes	\$ (0)	\$ (27,114)
2		Total	<u>\$ (0)</u>	<u>\$ (27,114)</u>
			WPB-2.15	

RECONCILIATION YEAR

3	190, 282	Accumulated Deferred Income Taxes	\$ (0)	\$ 3,961
4		Total	<u>\$ (0)</u>	<u>\$ 3,961</u>
			WPB-2.15	

PURPOSE OF ADJUSTMENT

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

Ameren Illinois Electric
Workpaper Supporting ADIT Adjustment
 As of December 31, 2012
 (\$000s)

MFR Schedule WPB-2.15

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
1	282	Plant Additions ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	\$ (43,558)	Schedule B-2.1
2	282	Previously Disallowed Plant Adjustment Accumulated Deferred Income Taxes Adjustment	3,631	Schedule B-2.2
3	190	2013 Incentive Compensation Based Upon Earnings ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	19	Schedule B-2.3
4	190	2013 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	67	Schedule B-2.4
5	282	2013 Production Retire Pension OPEB ADIT Adj. Accumulated Deferred Income Taxes Adjustment	101	Schedule B-2.5
6	282	2013 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	407	Schedule B-2.6
7	190	2012 Incentive Compensation Based Upon Earnings ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	58	Schedule B-2.7
8	190	2012 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	104	Schedule B-2.8
9	282	2012 Production Retire Pension OPEB ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	140	Schedule B-2.9
10	282	2012 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	608	Schedule B-2.10
11	190	OPEB Liability Adjustment Accumulated Deferred Income Taxes Adjustment	(579)	Schedule B-2.12
12	282	Depreciation Expense Adjustment Accumulated Deferred Income Taxes Adjustment	11,888	Staff Sch. 7.05
13	282	Springfield Office Equipment Adjustment Accumulated Deferred Income Taxes Adjustment	(0)	Schedule B-2.16
14		Total Accumulated Deferred Income Taxes Adjustment	\$ (27,114)	

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Adjustment (C)	Previously Disallowed Plant Adjustment (D)	2013 Incentive Compensation Based Upon Earnings Depreciation Adjustment (E)	2013 Performance Share Unit Program Depreciation Adjustment (F)	2013 Production Retiree OPEB Depreciation Adjustment (G)	2013 NESC Rework Depreciation Adjustment (H)	2012 Incentive Compensation Based Upon Earnings Depreciation Adjustment (I)	2012 Performance Share Unit Program Depreciation Adjustment (J)
1	108	Distribution Reserve	\$ 152,918	\$ (716)	\$ (4)	\$ (12)	\$ (18)	\$ (74)	\$ (11)	\$ (19)
2	108	General Reserve	4,302							
3	108	Intangible Reserve	1,302							
4		Total	<u>\$ 158,522</u> WPB-2.11a	<u>\$ (716)</u> WPB-2.11a	<u>\$ (4)</u> WPB-2.11a	<u>\$ (12)</u> WPB-2.11a	<u>\$ (18)</u> WPB-2.11a	<u>\$ (74)</u> WPB-2.11a	<u>\$ (11)</u> WPB-2.11a	<u>\$ (19)</u> WPB-2.11a

RECONCILIATION YEAR

5	108	Distribution Reserve		\$ (716)					\$ (11)	\$ (19)
6	108	General Reserve								
7	108	Intangible Reserve								
8		Total	<u>\$ -</u> WPB-2.11a	<u>\$ (716)</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ (11)</u> WPB-2.11a	<u>\$ (19)</u> WPB-2.11a

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Production Retiree OPEB Depreciation Adjustment (K)	2012 NESC Rework Depreciation Adjustment (L)	Depreciation Expense Adjustment (M)	Springfield Office Equipment Adjustment (N)	Total (O)
1	108	Distribution Reserve	\$ (25)	\$ 380	\$ 15,800	\$ (0)	\$ 168,219
2	108	General Reserve					4,302
3	108	Intangible Reserve					1,302
4		Total	<u>\$ (25)</u> WPB-2.11a	<u>\$ 380</u> WPB-2.11a	<u>\$ 15,800</u> WPB-2.11a	<u>\$ (0)</u> WPB-2.11a	<u>\$ 173,823</u>

RECONCILIATION YEAR

5	108	Distribution Reserve	\$ (25)	\$ 380		\$ (0)	\$ (390)
6	108	General Reserve					-
7	108	Intangible Reserve					-
8		Total	<u>\$ (25)</u> WPB-2.11a	<u>\$ 380</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ (0)</u> WPB-2.11a	<u>\$ (390)</u>

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

MFR Schedule WPB-2.11a

Line No.	Account No.	Title of Plant Function or Ratebase Item	Amount	Reference
	(A)	(B)	(C)	(D)
		<u>Total Forecasted Depreciation and Amort Expense</u>		
1	108	Distribution Reserve	\$ 152,918	WPB-2.11b
2	108	General Reserve	4,302	WPB-2.11b
3	108	Intangible Reserve	1,302	WPB-2.11b
4		Total Adjustment	<u>\$ 158,522</u>	
		<u>Previously Disallowed Plant Adjustment</u>		
5	108	Distribution Reserve	\$ (716)	Schedule B-2.2
6	108	General Reserve	-	
7	108	Intangible Reserve	-	
8		Total Adjustment	<u>\$ (716)</u>	
		<u>2013 Incentive Comp. Based Upon Earnings Deprec. Adj.</u>		
9	108	Distribution Reserve	\$ (4)	Schedule B-2.3
10	108	General Reserve	-	
11	108	Intangible Reserve	-	
12		Total Adjustment	<u>\$ (4)</u>	
		<u>2013 PSUP Incentive Compensation Depreciation Adj.</u>		
13	108	Distribution Reserve	\$ (12)	Schedule B-2.4
14	108	General Reserve	-	
15	108	Intangible Reserve	-	
16		Total Adjustment	<u>\$ (12)</u>	
		<u>2013 Production Retiree OPEB Depreciation Adjustment</u>		
17	108	Distribution Reserve	\$ (18)	Schedule B-2.5
18	108	General Reserve	-	
19	108	Intangible Reserve	-	
20		Total Adjustment	<u>\$ (18)</u>	
		<u>2013 NESC Rework Depreciation Adjustment</u>		
21	108	Distribution Reserve	\$ (74)	Schedule B-2.6
22	108	General Reserve	-	
23	108	Intangible Reserve	-	
24		Total Adjustment	<u>\$ (74)</u>	
		<u>2012 Incentive Comp. Based Upon Earnings Depr. Adj.</u>		
25	108	Distribution Reserve	\$ (11)	Schedule B-2.7
26	108	General Reserve	-	
27	108	Intangible Reserve	-	
28		Total Adjustment	<u>\$ (11)</u>	
		<u>2012 PSUP Incentive Compensation Depreciation Adj.</u>		
29	108	Distribution Reserve	\$ (19)	Schedule B-2.8
30	108	General Reserve	-	
31	108	Intangible Reserve	-	
32		Total Adjustment	<u>\$ (19)</u>	
		<u>2012 Production Retiree OPEB Depreciation Adjustment</u>		
33	108	Distribution Reserve	\$ (25)	Schedule B-2.9
34	108	General Reserve	-	
35	108	Intangible Reserve	-	
36		Total Adjustment	<u>\$ (25)</u>	
		<u>2012 NESC Rework Depreciation Adjustment</u>		
37	108	Distribution Reserve	\$ 380	Schedule B-2.10
38	108	General Reserve	-	
39	108	Intangible Reserve	-	
40		Total Adjustment	<u>\$ 380</u>	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
 As of December 31, 2012
 (\$000s)

MFR Schedule WPB-2.11a

		Depreciation Expense Adjustment		
41	108	Distribution Reserve	\$ 15,800	Staff Sch. 7.05
42	108	General Reserve	-	
43	108	Intangible Reserve	-	
44		Total Adjustment	<u>\$ 15,800</u>	
		Springfield Office Equipment Adjustment		
45	108	Distribution Reserve	\$ (0)	Schedule B-2.16
46	108	General Reserve	-	
47	108	Intangible Reserve	-	
48		Total Adjustment	<u>\$ (0)</u>	

Ameren Illinois Electric
Cash Working Capital
As of December 31, 2012
(\$000s)

MFR Schedule B-8

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. C x Col. D
REVENUES					
1	Revenues	\$ 815,955	49.75	13.63%	\$ 111,216
2	Plus Energy Assistance Charges	16,873	-	0.00%	-
3	Plus Municipal Utility Tax	48	-	0.00%	-
4	Plus Interest Expense	66,043	49.75	13.63%	9,002
5	(Less) Uncollectibles	(7,466)	49.75	13.63%	(1,018)
6	(Less) Depreciation and Amortization	(166,618)	49.75	13.63%	(22,710)
7	(Less) Return on Equity and Debt	(164,004)	49.75	13.63%	(22,354)
8	TOTAL - REVENUES	<u>\$ 560,831</u>			<u>74,136</u>
EXPENSES					
9	Employee Benefits	\$ 42,341	(15.97)	-4.38%	(1,853)
10	FICA	7,871	(13.13)	-3.60%	(283)
11	Payroll	126,501	(11.39)	-3.12%	(3,949)
12	Other Operations and Maintenance (less uncollectibles)	187,798	(48.87)	-13.39%	(25,145)
13	Federal Unemployment Tax	44	(76.38)	-20.92%	(9)
14	State Unemployment Tax	876	(76.38)	-20.92%	(183)
15	St. Louis Payroll Expense Tax	10	(83.51)	-22.88%	(2)
16	Federal Excise Tax	3	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	44,531	(30.13)	-8.25%	(3,675)
18	Energy Assistance Charges	16,873	(4.00)	-1.10%	(185)
19	Municipal Utility Tax	48	(14.00)	-3.84%	(2)
20	Gross Receipts Tax	5	(45.63)	-12.50%	(1)
21	Corporation Franchise Tax	1,240	(161.97)	-44.37%	(550)
22	Miscellaneous	-	(197.64)	-54.15%	-
23	Property/Real Estate Taxes	3,933	(375.08)	-102.76%	(4,042)
24	Interest Expense	64,648	(91.25)	-25.00%	(16,162)
25	Bank Facility Costs	1,395	156.59	42.90%	598
26	Income Taxes (Including Investment Tax Credit Adjustment)	62,714	(37.88)	-10.38%	(6,508)
27	TOTAL EXPENSES	<u>\$ 560,831</u>			<u>(61,951)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 12,185</u>

Ameren Illinois Electric
Additional Adjustments at Rebuttal
Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	588	Distribution Expenses - Account 588	\$ (57)	Ameren Ex. 18.5, Schedule 1, Line 22
2	908	Customer Service and Informational Expenses - Account 908	\$ (0)	Ameren Ex. 18.5, Schedule 1, Line 9
3	909	Customer Service and Informational Expenses - Account 909	\$ (109)	Ameren Ex. 18.5, Schedule 1, Line 12
4	926	Administrative and General Expenses - Account 926	\$ (103)	Ameren Ex. 18.5, Schedule 1, Line 3
5	930.1	Administrative and General Expenses - Account 930.1	\$ (2)	Ameren Ex. 18.5, Schedule 1, Line 8
6	930.2	Administrative and General Expenses - Account 930.2	\$ (17)	Ameren Ex. 18.5, Schedule 1, Sum of Lines 6,7,10
7		Depreciation and Amortization	\$ 0	Ameren Ex. 18.5, Schedule 1, Line 25
8	408	Taxes - Other Than Income	\$ (80)	Ameren Ex. 18.5, Schedule 1, Line 26
9	182-374/ 407	Regulatory Asset Amortization	\$ 1	Ameren Ex. 18.5, Schedule 1, Line 27
10		Total Expenses Adjustment	<u>\$ (368)</u>	Sum of Lines 1 through 9

PURPOSE OF ADJUSTMENT

Adjust operating expenses to reflect adjustments accepted at surrebuttal.

Ameren Illinois Electric
Taxes Other Than Income Taxes
For the Twelve Months Ended December 31,
(\$000s)

Line No.	Type of Tax	Basis for Allocation	Test Year Allocator	Amount Charged to Total Electric Operating Expense				Electric Distribution	Ratemaking Adjustments	Amount Included in Jurisdictional Operating Expense
				2009	2010	2011	2012			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	FEDERAL									
2	Insurance Contributions	Labor	92.06%	\$ 5,505	\$ 11,123	\$ 8,729	\$ 8,636	\$ 7,951	\$ (80)	\$ 7,871
3	Unemployment	Labor	92.06%	92	103	150	48	44	-	44
4	Fed Excise Tax- Use Tax	Labor	92.06%	3	3	-	3	3	-	3
5	STATE									
6	Public Utility	Distribution	100.00%	-	-	-	-	-	-	-
7	Illinois Unemployment	Labor	92.06%	66	77	377	945	870	-	870
8	Missouri Unemployment	Labor	92.06%	6	14	13	7	7	-	7
9	Franchise	Gross Plant	79.99%	1,376	3,902	1,506	1,550	1,240	-	1,240
10	Energy Assistance	Distribution	100.00%	15,250	16,793	16,784	16,873	16,873	(16,873)	-
11	Illinois Electricity Dist. Tax	Distribution	100.00%	41,415	35,755	42,293	44,531	44,531	-	44,531
12	Gross Receipts	Revenue	47.75%	700	253	(363)	10	5	-	5
13	Miscellaneous	Labor	92.06%	0	0	3	-	-	-	-
14	LOCAL									
15	Real Estate	Gross Plant	79.99%	4,878	5,069	5,023	4,918	3,933	-	3,933
16	Municipal Utility Tax	Gross Plant	79.99%	52	55	56	60	48	(48)	-
17	St. Louis Earnings Tax	Labor	92.06%	6	11	9	11	10	-	10
18	TOTAL			<u>\$ 69,350</u>	<u>\$ 73,159</u>	<u>\$ 74,580</u>	<u>\$ 77,592</u>	<u>\$ 75,515</u>	<u>\$ (17,002)</u>	<u>\$ 58,513</u>
				WPC-18	WPC-18	WPC-18	WPC-18			

Ameren Illinois Electric
Construction Work in Progress
As Of December 31, 2012
(\$000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	<u>\$558 [1]</u>

NOTES

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2012. See WPB-7 for a listing of projects.

Ameren Illinois Electric
Workpaper Supporting Construction Work in Progress
 As of December 31, 2012

MFR Schedule WPB-7

Line No.	Project (A)	Description (B)	CWIP Amount as of 12/31/2012 (C)
1	24556	Beaverbille - Retire Substation	\$ 67,109
2	J008S	MAP - Dist Auto Peoria Allen 3	184,622
3	J009R	MAP - Dist Auto Peoria Allen 1	180,387
4	J00B3	MAP - DA Farmdale 3 & Fondulac 1	171,979
5	Total CWIP at 12/31/2012 Not Subject to AFUDC		<u>604,097</u>
	Less Items Included in Plant Additions Adjustment		
6	J008S	MAP - Dist Auto Peoria Allen 3	7,551
7	J009R	MAP - Dist Auto Peoria Allen 1	1,433
8	J00B3	MAP - DA Farmdale 3 & Fondulac 1	1,433
9			<u>10,417</u>
10	Less Payables for CWIP Not Subject to AFUDC		35,535
11	Total CWIP at 12/31/2011 Not Subject to AFUDC		<u>558,145</u>
12	Total CWIP Balance as of 12/31/2012		86,500,031
13	5% Threshold for Schedule B-7.1		<u>\$ 4,325,002</u>

Ameren Illinois Electric
Depreciation Expense
 Twelve Months Ended December 31, 2012
 (\$000s)

Line No.	Account No.	Description	Total Plant Additions Depreciation Adjustment (C)	Previously Disallowed Plant Adjustment (D)	2013 Incentive Compensation Based Upon Earnings Depreciation Adjustment (E)	2013 Performance Share Unit Program Depreciation Adjustment (F)
	(A)	(B)				
1	403	Distribution Depreciation Expense	\$ 5,438	\$ (497)	\$ (4)	\$ (12)
2	403	General Depreciation Expense	422			
3	404	Intangible Depreciation Expense	289			
4		Total	<u>\$ 6,149</u>	<u>\$ (497)</u>	<u>\$ (4)</u>	<u>\$ (12)</u>
			WPC-2.23a	Schedule B-2.2	Schedule B-2.3	Schedule B-2.4

RECONCILIATION YEAR

5	403	Distribution Depreciation Expense		\$ (497)		
6	403	General Depreciation Expense				
7	404	Intangible Depreciation Expense				
8		Total	<u>\$ -</u>	<u>\$ (497)</u>	<u>\$ -</u>	<u>\$ -</u>
				Schedule B-2.2		

PURPOSE OF ADJUSTMENT

To adjust depreciation expense for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB, NESC rework, and purchase accounting.

Ameren Illinois Electric
Depreciation Expense
 Twelve Months Ended December 31, 2012
 (\$000s)

Line No.	Account No.	Description	2013 Production Retiree OPEB Depreciation Adjustment (G)	2013 NESC Rework Depreciation Adjustment (H)	2012 Incentive Compensation Based Upon Earnings Depreciation Adjustment (I)	2012 Performance Share Unit Program Depreciation Adjustment (J)
	(A)	(B)				
1	403	Distribution Depreciation Expense	\$ (18)	\$ (74)	\$ (11)	\$ (19)
2	403	General Depreciation Expense				
3	404	Intangible Depreciation Expense				
4		Total	<u>\$ (18)</u>	<u>\$ (74)</u>	<u>\$ (11)</u>	<u>\$ (19)</u>
			Schedule B-2.5	Schedule B-2.6	Schedule B-2.7	Schedule B-2.8

RECONCILIATION YEAR

5	403	Distribution Depreciation Expense			\$ (11)	\$ (19)
6	403	General Depreciation Expense				
7	404	Intangible Depreciation Expense				
8		Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (11)</u>	<u>\$ (19)</u>
					Schedule B-2.7	Schedule B-2.8

PURPOSE OF ADJUSTMENT

To adjust depreciation expense for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB, NESC rework, and purchase accounting.

Ameren Illinois Electric
Depreciation Expense
Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Account No.	Description	2012 Production Retiree OPEB Depreciation Adjustment (K)	2012 NESC Rework Depreciation Adjustment (L)	Purchase Accounting Adjustment (M)	Depreciation Expense Adjustment (N)	Total (O)
	(A)	(B)					
1	403	Distribution Depreciation Expense	\$ (25)	\$ (111)	\$ 608	\$ 15,800	\$ 21,074
2	403	General Depreciation Expense					422
3	404	Intangible Depreciation Expense					289
4		Total	<u>\$ (25)</u> Schedule B-2.9	<u>\$ (111)</u> Schedule B-2.10	<u>\$ 608</u> Schedule C-2.20	<u>\$ 15,800</u> Staff Sch. 7.05	<u>\$ 21,785</u>

RECONCILIATION YEAR

5	403	Distribution Depreciation Expense	\$ (25)	\$ (111)	\$ 608		\$ (56)
6	403	General Depreciation Expense					-
7	404	Intangible Depreciation Expense					-
8		Total	<u>\$ (25)</u> Schedule B-2.9	<u>\$ (111)</u> Schedule B-2.10	<u>\$ 608</u> Schedule C-2.20	<u>\$ -</u>	<u>\$ (56)</u>

PURPOSE OF ADJUSTMENT

To adjust depreciation expense for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB, NESC rework, and purchase accounting.

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

MFR Schedule B-2.15 (WP18)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Plant Additions ADIT Adjustment (C)	Previously Disallowed Plant Adjustment (D)	2013 Incentive Comp Based Upon Earnings ADIT Adjustment (E)	2013 Performance Share Unit Program ADIT Adjustment (F)	2013 Production Retiree Pension OPEB ADIT Adjustment (G)	2013 NESC Rework ADIT Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	\$ (43,558)	\$ 3,631	\$ 19	\$ 67	\$ 101	\$ 407
2		Total	<u>\$ (43,558)</u> WPB-2.15	<u>\$ 3,631</u> WPB-2.15	<u>\$ 19</u> WPB-2.15	<u>\$ 67</u> WPB-2.15	<u>\$ 101</u> WPB-2.15	<u>\$ 407</u> WPB-2.15

RECONCILIATION YEAR

3	190, 282	Accumulated Deferred Income Taxes		\$ 3,631				
4		Total	<u>\$ -</u> WPB-2.15	<u>\$ 3,631</u> WPB-2.15	<u>\$ -</u> WPB-2.15	<u>\$ -</u> WPB-2.15	<u>\$ -</u> WPB-2.15	<u>\$ -</u> WPB-2.15

PURPOSE OF ADJUSTMENT

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

MFR Schedule B-2.15 (WP18)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Incentive Comp Based Upon Earnings ADIT Adjustment (I)	2012 Performance Share Unit Program ADIT Adjustment (J)	2012 Production Retiree Pension OPEB ADIT Adjustment (K)	2012 NESC Rework ADIT Adjustment (L)	OPEB Liability Adjustment (M)	Depreciation Expense Adjustment (N)
1	190, 282	Accumulated Deferred Income Taxes	\$ 58	\$ 104	\$ 140	\$ 608	\$ (579)	\$ 11,888
2		Total	<u>\$ 58</u> WPB-2.15	<u>\$ 104</u> WPB-2.15	<u>\$ 140</u> WPB-2.15	<u>\$ 608</u> WPB-2.15	<u>\$ (579)</u> WPB-2.15	<u>\$ 11,888</u> WPB-2.15
<u>RECONCILIATION YEAR</u>								
3	190, 282	Accumulated Deferred Income Taxes	\$ 58	\$ 104	\$ 140	\$ 608	\$ (579)	
4		Total	<u>\$ 58</u> WPB-2.15	<u>\$ 104</u> WPB-2.15	<u>\$ 140</u> WPB-2.15	<u>\$ 608</u> WPB-2.15	<u>\$ (579)</u> WPB-2.15	<u>\$ -</u> WPB-2.15

PURPOSE OF ADJUSTMENT

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

MFR Schedule B-2.15 (WP18)

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Springfield Office Equipment Adjustment (O)	Total (P)
1	190, 282	Accumulated Deferred Income Taxes	\$ (0)	\$ (27,114)
2		Total	<u>\$ (0)</u>	<u>\$ (27,114)</u>
			WPB-2.15	

RECONCILIATION YEAR

3	190, 282	Accumulated Deferred Income Taxes	\$ (0)	\$ 3,961
4		Total	<u>\$ (0)</u>	<u>\$ 3,961</u>
			WPB-2.15	

PURPOSE OF ADJUSTMENT

To adjust ADIT for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree pension OPEB, NESC rework, and OPEB liability.

Ameren Illinois Electric
Workpaper Supporting ADIT Adjustment
As of December 31, 2012
(\$000s)

MFR Schedule WPB-2.15 (WP18)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Amount (C)	Reference (D)
1	282	Plant Additions ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	\$ (43,558)	Schedule B-2.1
2	282	Previously Disallowed Plant Adjustment Accumulated Deferred Income Taxes Adjustment	3,631	Schedule B-2.2
3	190	2013 Incentive Compensation Based Upon Earnings ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	19	Schedule B-2.3
4	190	2013 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	67	Schedule B-2.4
5	282	2013 Production Retire Pension OPEB ADIT Adj. Accumulated Deferred Income Taxes Adjustment	101	Schedule B-2.5
6	282	2013 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	407	Schedule B-2.6
7	190	2012 Incentive Compensation Based Upon Earnings ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	58	Schedule B-2.7
8	190	2012 PSUP Incentive Compensation ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	104	Schedule B-2.8
9	282	2012 Production Retire Pension OPEB ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	140	Schedule B-2.9
10	282	2012 NESC Rework ADIT Adjustment Accumulated Deferred Income Taxes Adjustment	608	Schedule B-2.10
11	190	OPEB Liability Adjustment Accumulated Deferred Income Taxes Adjustment	(579)	Schedule B-2.12
12	282	Depreciation Expense Adjustment Accumulated Deferred Income Taxes Adjustment	11,888	Staff Sch. 7.05
13	282	Springfield Office Equipment Adjustment Accumulated Deferred Income Taxes Adjustment	(0)	Schedule B-2.16
14		Total Accumulated Deferred Income Taxes Adjustment	\$ (27,114)	

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

MFR Schedule B-2.11 (WP18)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Adjustment (C)	Previously Disallowed Plant Adjustment (D)	2013 Incentive Compensation Based Upon Earnings Depreciation Adjustment (E)	2013 Performance Share Unit Program Depreciation Adjustment (F)	2013 Production Retiree OPEB Depreciation Adjustment (G)	2013 NESC Rework Depreciation Adjustment (H)	2012 Incentive Compensation Based Upon Earnings Depreciation Adjustment (I)	2012 Performance Share Unit Program Depreciation Adjustment (J)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	108	Distribution Reserve	\$ 152,918	\$ (716)	\$ (4)	\$ (12)	\$ (18)	\$ (74)	\$ (11)	\$ (19)
2	108	General Reserve	4,302							
3	108	Intangible Reserve	1,302							
4		Total	<u>\$ 158,522</u> WPB-2.11a	<u>\$ (716)</u> WPB-2.11a	<u>\$ (4)</u> WPB-2.11a	<u>\$ (12)</u> WPB-2.11a	<u>\$ (18)</u> WPB-2.11a	<u>\$ (74)</u> WPB-2.11a	<u>\$ (11)</u> WPB-2.11a	<u>\$ (19)</u> WPB-2.11a

RECONCILIATION YEAR

5	108	Distribution Reserve		\$ (716)					\$ (11)	\$ (19)
6	108	General Reserve								
7	108	Intangible Reserve								
8		Total	<u>\$ -</u> WPB-2.11a	<u>\$ (716)</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ (11)</u> WPB-2.11a	<u>\$ (19)</u> WPB-2.11a

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

MFR Schedule B-2.11 (WP18)

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	2012 Production Retiree OPEB Depreciation Adjustment (K)	2012 NESC Rework Depreciation Adjustment (L)	Depreciation Expense Adjustment (M)	Springfield Office Equipment Adjustment (N)	Total (O)
1	108	Distribution Reserve	\$ (25)	\$ 380	\$ 15,800	\$ (0)	\$ 168,219
2	108	General Reserve					4,302
3	108	Intangible Reserve					1,302
4		Total	<u>\$ (25)</u> WPB-2.11a	<u>\$ 380</u> WPB-2.11a	<u>\$ 15,800</u> WPB-2.11a	<u>\$ (0)</u> WPB-2.11a	<u>\$ 173,823</u>

RECONCILIATION YEAR

5	108	Distribution Reserve	\$ (25)	\$ 380		\$ (0)	\$ (390)
6	108	General Reserve					-
7	108	Intangible Reserve					-
8		Total	<u>\$ (25)</u> WPB-2.11a	<u>\$ 380</u> WPB-2.11a	<u>\$ -</u> WPB-2.11a	<u>\$ (0)</u> WPB-2.11a	<u>\$ (390)</u>

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for plant additions, previously disallowed plant, incentive compensation based upon earnings, Performance Share Unit Program, production retiree OPEB costs, and NESC rework.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2012
(\$000s)

MFR Schedule WPB-2.11a (WP18)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Amount	Reference
	(A)	(B)	(C)	(D)
		<u>Total Forecasted Depreciation and Amort Expense</u>		
1	108	Distribution Reserve	\$ 152,918	WPB-2.11b
2	108	General Reserve	4,302	WPB-2.11b
3	108	Intangible Reserve	1,302	WPB-2.11b
4		Total Adjustment	<u>\$ 158,522</u>	
		<u>Previously Disallowed Plant Adjustment</u>		
5	108	Distribution Reserve	\$ (716)	Schedule B-2.2
6	108	General Reserve	-	
7	108	Intangible Reserve	-	
8		Total Adjustment	<u>\$ (716)</u>	
		<u>2013 Incentive Comp. Based Upon Earnings Deprec. Adj.</u>		
9	108	Distribution Reserve	\$ (4)	Schedule B-2.3
10	108	General Reserve	-	
11	108	Intangible Reserve	-	
12		Total Adjustment	<u>\$ (4)</u>	
		<u>2013 PSUP Incentive Compensation Depreciation Adj.</u>		
13	108	Distribution Reserve	\$ (12)	Schedule B-2.4
14	108	General Reserve	-	
15	108	Intangible Reserve	-	
16		Total Adjustment	<u>\$ (12)</u>	
		<u>2013 Production Retiree OPEB Depreciation Adjustment</u>		
17	108	Distribution Reserve	\$ (18)	Schedule B-2.5
18	108	General Reserve	-	
19	108	Intangible Reserve	-	
20		Total Adjustment	<u>\$ (18)</u>	
		<u>2013 NESC Rework Depreciation Adjustment</u>		
21	108	Distribution Reserve	\$ (74)	Schedule B-2.6
22	108	General Reserve	-	
23	108	Intangible Reserve	-	
24		Total Adjustment	<u>\$ (74)</u>	
		<u>2012 Incentive Comp. Based Upon Earnings Depr. Adj.</u>		
25	108	Distribution Reserve	\$ (11)	Schedule B-2.7
26	108	General Reserve	-	
27	108	Intangible Reserve	-	
28		Total Adjustment	<u>\$ (11)</u>	
		<u>2012 PSUP Incentive Compensation Depreciation Adj.</u>		
29	108	Distribution Reserve	\$ (19)	Schedule B-2.8
30	108	General Reserve	-	
31	108	Intangible Reserve	-	
32		Total Adjustment	<u>\$ (19)</u>	
		<u>2012 Production Retiree OPEB Depreciation Adjustment</u>		
33	108	Distribution Reserve	\$ (25)	Schedule B-2.9
34	108	General Reserve	-	
35	108	Intangible Reserve	-	
36		Total Adjustment	<u>\$ (25)</u>	
		<u>2012 NESC Rework Depreciation Adjustment</u>		
37	108	Distribution Reserve	\$ 380	Schedule B-2.10
38	108	General Reserve	-	
39	108	Intangible Reserve	-	
40		Total Adjustment	<u>\$ 380</u>	

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
 As of December 31, 2012
 (\$000s)

MFR Schedule WPB-2.11a (WP18)

		Depreciation Expense Adjustment		
41	108	Distribution Reserve	\$ 15,800	Staff Sch. 7.05
42	108	General Reserve	-	
43	108	Intangible Reserve	-	
44		Total Adjustment	<u>\$ 15,800</u>	
		Springfield Office Equipment Adjustment		
45	108	Distribution Reserve	\$ (0)	Schedule B-2.16
46	108	General Reserve	-	
47	108	Intangible Reserve	-	
48		Total Adjustment	<u>\$ (0)</u>	

Ameren Illinois Electric
Materials and Supplies Balance
Thirteen Month Average as of December 31,
(\$000s)

MFR Schedule B-8.1

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)
1	Jurisdictional General Materials and Supplies Balances - 13 Month Average	\$ 37,929	\$ 30,236	\$ 35,877	\$ 40,528
2	Accounts Payable Percentage Related to Materials and Supplies [1]	13.39%	13.39%	13.39%	13.39%
3	Accounts Payable Related to Materials and Supplies	5,078	4,048	4,804	5,426
4	Materials and Supplies Net of Related Accounts Payable	<u>\$ 32,850</u>	<u>\$ 26,188</u>	<u>\$ 31,073</u>	<u>\$ 35,101</u>

Calculation of Adjustment

5	General Materials and Supplies Balances - Year-End				\$ 59,740
6	Jurisdictional Allocation Factor				74.18%
7	Jurisdictional General Materials and Supplies Balances - Year-End				<u>\$ 44,315</u>
8	Matls and Supplies Net of Accts Payable (Ln 12 multiplied by 1.0 minus Ln 2)				38,381
9	Adjustment				<u>\$ (5,934)</u>

NOTES

[1] Schedule B-8 divided by 365.